IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

WA.No. 494 of 2007

(AGAINST THE JUDGMENT IN WPC.2267/2007 Dated 25/01/2007)
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APPELLANT/PETITIONER:

M/S.CANNANORE ROLLER FLOUR MILLS PVT.LTD
EP-8/193,EDAKKAD, REP.BY ITS DIRECTOR P.S.SUBIL.

BY ADV. SRI.C.A.CHACKO
SMT.C.M.CHARISMA
SRI.N.A.SHAFEEK

RESPONDENTS/RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE-I, DEPARTMENT OF COMMERCIAL TAXES,
KOZHIKODE.

2. THE SALES TAX OFFICER,
CIRCLE-III, KOZHIKODE.

3. THE SPECIAL DEPUTY TAHSILDAR (R.R.),
KANNUR.

BY GOVT. PLEADER SRI.V.V.ASOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 26/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

W.A. NO. 494 OF 2007

Dated this the 26th day of February, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

Heard learned counsel for the appellant as well as the learned Government Pleader.

2. This appeal is filed challenging the judgment dated 25.1.2007 in W.P.(C) No.2267 of 2007. The writ petition was filed challenging the revenue recovery notices demanding amounts due to the State by way of arrears of sales tax for various years from 1996-97. The liability is not disputed. The learned Single Judge had granted six equal monthly instalments to pay the amount due and the first instalment should be paid on or before 24.2.2007. Admittedly, the petitioner had not paid the amount.

3. Learned counsel for the appellant submits that considering the fact that the amount is so large, some more time and instalments may be granted to pay the amount due.

4. Considering the facts and circumstances of the case, we are inclined to grant ten equal monthly instalments commencing from 24.3.2007 for paying the amount. The balance instalments should be paid every month. In case the appellant commits any default in paying the amount, the benefit of this order will not be available to him and it is open to the concerned authority to initiate recovery proceedings.

The writ appeal is disposed of as above.

sd/-
K.S.RADHAKRISHNAN,
Acting Chief Justice

sd/-
M.N.KRISHNAN,
Judge

Mbs/

-True Copy-

P.A.to Judge

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007